

ID: CCA-09022014-14

[Third Party Communication:

UILC: 6221.00-00, 6229.00-00

Date of Communication: Month DD, YYYY]

Number: **201509036**

Release Date: 2/27/2015

From:

Sent: Tuesday, September 02, 2014 8:48 AM

To:

Cc:

Bcc:

Subject: FW: Form Returned: Downloads_GetFile.aspx

Even though the statute of limitations for assessing tax has expired for the year in question, you will need to examine the TEFRA partnership for the barred year before you can disallow a partner's net operating loss carryforward that resulted from a partnership or affected item in the barred year. The Fears case that is cited below involved a TEFRA partnership. Please call me if you have any questions.